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## The Lekha-Jo

**CA Intermediate — Papers 1 & 5 (Full Textbook)**

*Aligned to ICAI Syllabus | Accounting Standards AS 1–29 | Companies Act 2013*

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## Preface

This textbook presents the complete CA Intermediate accounting syllabus through the Lekha-Jokha framework. Two definitions carry the entire subject:

> **Lekha** — the account of *giving*. What the business deploys, expends, or holds in readiness to give. Lekha accounts carry debit balances under normal conditions. **Jokha** — the account of *taking*. What the business has received, owes, or retains as equity. Jokha accounts carry credit balances under normal conditions.

In ancient Bharatiya accounting tradition, these two registers — *le-kha* (what we write out, what we give) and *jo-kha* (what we have written in, what we keep) — formed the spine of the merchant ledger. The Karta-Bhokta framing of earlier levels is not carried forward here; at CA level, the Lekha-Jokha distinction is sufficient and sharp.

Every journal entry is a movement between these two sides. Every Accounting Standard is a rule that specifies precisely *when* a movement should be recorded and *at what amount*. CA Intermediate accountancy is the discipline of applying those rules with technical accuracy and conceptual clarity.

**Coverage:** Paper 1 (Accounting) and Paper 5 (Advanced Accounting) — all twenty-three examinable Accounting Standards, Company Accounts under Schedule III, Special Transactions, Branch/Departmental Accounting, Partnership Dissolution, Amalgamation, Internal Reconstruction, Consolidated Financial Statements, Banking, NBFCs, Mutual Funds, and Liquidation of Companies.

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## The Four-Case Model (Reference for All Chapters)

Every double-entry transaction falls into exactly one of four cases. This model is used